

# INTRODUCTION

## Virginia State Government Program Structure

### A. General

The program structure is a mechanism whereby the state's activities and services and corresponding expenditures can be conveniently and uniformly organized, clearly identified, and easily accounted for. In this structure, the services that the state provides and the activities in which the state is engaged are classified systematically as items in descending levels on the basis of programs and service areas, which were previously referred to as subprograms. Each item in each level relates directly to one of the seven functions of government. The major uses of the Program Structure are:

1. Analysis, Planning, and Budgeting. Information is collected on a program basis in order to analyze the activities of state government in terms of results or impacts, which are then compared to stated objectives and alternative ways to meet these objectives, and to plan and budget on the basis of the analysis.
2. Program Operations. Information is collected to determine how programs operate in terms of what they do and the manpower and equipment they use to do it.
3. Financial Control. Information is collected to determine where monies are being appropriated and expended on a program basis.
4. Organizational Structuring. Information is collected on a program basis to allow decision makers to refine the organizational basis of government by arranging and rearranging programs for the most effective structure of government.

### B. Levels of Program Structure Classifications

The following are basic definitions of the program structure levels. All work that is performed in an agency is identified in this structure.

1. Function. The broadest aggregation of state government efforts stated as a general purpose; the sum of the seven functions encompasses everything state government does to secure the safety, health, and general well-being of its people, and to develop to the fullest extent possible their resources. There are seven functions:
  - a. Education
  - b. Administration of Justice
  - c. Individual and Family Services
  - d. Resource and Economic Development
  - e. Transportation
  - f. General Government
  - g. Enterprises.

2. Subfunction. The broadest subdivision of efforts within a function which describes an aggregation of programs.
3. Program. A distinct organization of resources directed toward a specific objective of either:
  - a. Creating, improving or maintaining a condition affecting the public;
  - b. Preserving, developing or conserving a public resource;
  - c. Preventing, containing or eliminating a public problem; or
  - d. Supporting or controlling other programs.

Each program should lend itself to at least partial quantification and should bring together all costs associated with its execution.

4. Service Area. The broadest subdivision, as nearly as practicable, of a program. Resources provided for subprograms may be interchanged for maximum accomplishment of program objectives.
5. Element. A component of a service area; its purpose is to provide a description of specific activities and facilities which contribute to the accomplishment of the subprogram. (This is an optional component available for individual agency use for internal management purposes and is not reflected in the program structure descriptions and codes.)
6. Coding. The program structure code consists of seven digits which identify the following components.

Function	X	"7" is General Government
Subfunction	XXX	"701" is Executive Management ( <i>Be careful, subfunctions are really a range of programs.</i> )
Program	XXX -	"715" is Planning, Budgeting, and Evaluation Services
Service Area	XXX-XX	"71502" is Budget Development and Budget Execution Services
Element <i>In CARS only</i>	XXXXX-XX	"7150201" could be budget development, if desired by the agency.

Every undertaking of state government, whether at the level of program, service area, or element, has its unique code. The coding logic permits information to be extracted on any one of several levels. For example:

If information on resources (dollars or people) is desired on the Resource and Economic Development function, the computer will sort on the number 50000.

If information is desired on the subfunction Consumer Affairs, then programs 55000 to 57900 are aggregated.

If data on the program Regulation of Professions and Occupations is needed, then 56000 is totaled. If only service area information is necessary for Physician Regulation, then 56003 is used.

Any source document which is coded by any agency for processing through the central accounting (CARS), personnel (PMIS), or planning and budgeting (WebBEARS) systems must contain the program/service area code (seven digits), e.g., 19501. The element coding level (the last two digits of the seven-digit code) may be used by agencies that wish to accumulate expenditure information at a greater level of detail than at the subprogram level through the CARS system.

### **C. Using Element Codes In CARS**

If an agency wishes to establish elements for internal management purposes, a request must be submitted to the Department of Accounts. The request must include the element titles and codes to be entered in the CARS system. The element code number must consist of a valid program and subprogram code (five digits as they appear in the program structure) followed by a two-digit element code assigned at the agency's discretion. For example:

ADC Emergency Assistance (4520101)

Foster Care for Dependent Children (4520102)

The element code field is limited to 01 through 99.

### **D. Requests For Program Structure Changes**

If an agency wishes to create a new or revise an existing program or subprogram that will become effective for the next fiscal year, the agency must submit the request in writing to the Department of Planning and Budget no later than February 15.

Address the request to:

Director  
Department of Planning and Budget  
1111 E. Broad Street, Room 5100  
Richmond, Virginia 23219

G:\TAXONOMY\Spr06 Report\Program Structure Overview.DOC Gary Janak